

DISCLOSURE STATEMENT EXHIBIT B

CHAPTER 11/7 LIQUIDATION ANALYSIS COMPARISON

Liquidation Analysis
Estimated Assuming Plan Confirmation on 10/31/15
 $(\$ \text{in millions})$

	Chapter 11	Chapter 11	Chapter 7
	Low	High	
TOTAL ESTIMATED PROCEEDS AVAILABLE FOR DISTRIBUTION	39.42	51.87	38.92

Estimated Administrative and Priority Claims

Administrative Operating Costs:

Total Operational Wind-Down Costs	2.19	0.99	3.19
Professional Fees	9.50	7.50	10.50
Priority Claims	0.02	0.02	0.02
Other Administrative Claims	3.18	2.38	3.18
Total Estimated Administrative and Priority Claims	14.89	10.89	16.89

PROCEEDS AVAILABLE FOR UNSECURED CREDITORS

	24.53	40.98	22.03
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Estimated General Unsecured Creditors

Convertible Notes Claims	227.03	227.03	227.03
Other General Unsecured Claims	1.79	0.09	1.79
Total General Unsecured Claims	228.82	227.12	228.82
<i>% Recovery</i>		10.7%	18.0%